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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

AMENDMENT TO SCHEDULE VI OF THE TELANGANA VALUE ADDED TAX ACT, 2005.

[G.O.Ms.No.122, Revenue (Commercial Taxes- II), 29th July 2015.]

In exercise of the powers conferred by sub-section (1) of Section 79 of the Telangana State Value Added Tax Act, 2005 (Act No.5 of 2005), the Government of Telangana hereby makes the following amendment to Schedule-VI appended to the said Act.

AMENDMENT

In the Schedule VI, for the Explanations I and II, the following shall be substituted namely,-

(1) Explanation- I : For the purpose of items 1A to 1F, when any distillery or brewery or any dealer sells liquor to the Government of Telangana with the Telangana State Beverages Corporation Limited acting as its agent, or Canteen Stores Department, the sale by the Government of Telangana with the Telangana State Beverages Corporation Limited, acting as its agent or Canteen Stores Department shall be deemed to be the first sale.

(2) Explanation-II: For the purpose of items 1A to 1F, sale of liquor by any distillery or brewery or any dealer to the Government of Telangana with the Telangana State Beverages Corporation Limited acting as its agent or Canteen Stores Department shall be exempt from tax under the Act.

AJAY MISRA,
Principal Secretary to Government.

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